

**MINUTES
UTAH BOARD OF ACCOUNTANCY**

**January 3, 2007 - 1:00 P.M.
Room 475
Heber M. Wells Building
160 E. 300 S. Salt Lake City, Utah**

CONVENED: 1:00 p.m.

ADJOURNED: 2:45 p.m.

PRESENT:

Clyde Ormond, Bureau Manager
Jacky Adams, Board Secretary
Jesse Rine, Acting Board Secretary

Board Members:

Robert Bowen	Roy Maxwell
Ruth Potkins	Gordon Haycock
Michael Blackburn	

ABSENT:

GUESTS:

Frank Carlton, USPA; Jeannie Patton, UACPA;
Tim Larson

TOPICS FOR DISCUSSION:

DECISIONS AND RECOMMENDATIONS:

ADMINISTRATIVE BUSINESS:

Approve Board Minutes from
December 6, 2006 Meeting

Mr. Blackburn seconded by Mr. Haycock made a motion to approve the December 6, 2006 Board meeting minutes, as written, the motion carried unanimously.

APPLICATIONS RECEIVED SINCE THE December 6, 2006 BOARD MEETING

1:30 p.m. – Johnson, Charles

Mr. Ormond reviewed Mr. Johnson's application for renewal of licensure as a CPA (Certified Public Accountant), explaining that on January 21, 2005, Mr. Johnson signed a Stipulation and Order with the Department of Commerce, Division of Occupational and Professional Licensing, Construction Services Commission. Mr. Johnson was required to pay a fine and cease and desist from engaging in a construction trade, until he became properly licensed. Mr. Ormond then questioned the Board if by signing a Stipulation and Order with the Construction Service Commission, does this affect his ability to hold a license as a CPA.

After a brief discussion it was determined that by signing this Stipulation and Order it does affect his ability to be a licensed CPA. Mr. Haycock seconded by Ms. Potkins made a motion to place Mr. Johnson on a two-year probation, which will require him to submit quarterly employer reports, meet quarterly with this Board, complete any other requirements the Construction Service Commission requires, and at the end of his probation Mr. Johnson must submit a letter from the Construction Service Commission of completion of all of their requirements, the motion carried unanimously.

1:45 p.m. – Brown, Benjamin

Mr. Ormond reminded the Board that Mr. Brown's application had initially been reviewed at the October 4, 2006 meeting. The Board had determined that prior to making a decision on whether Mr. Brown would meet the qualifications for renewal licensure as a CPA he must submit a completed Mental Evaluation, questioning if Mr. Brown's medications are properly working, and for Mr. Brown to appear before the Board for an interview.

Mr. Haycock seconded by Mr. Blackburn made a motion to close the meeting to discuss issues surrounding Mr. Brown's Mental Evaluation, the motion passed unanimously.

2:10 p.m. CLOSED SESSION MINUTES:

2:30 p.m. END CLOSED SESSION MINUTES.

Mr. Haycock seconded by Ms. Potkins made a motion to reopen the meeting, the motion carried unanimously.

Mr. Brown was invited back in. Mr. Brown explained how he felt about his situation and how he was resolving these issues, such as therapy and going back to doctor once every one or two months. Mr. Blackburn seconded my Mr. Haycock made a motion to issue Mr. Brown a probationary license for three-years, during which time there would be no other disciplinary issues, and quarterly employer reports would be required to monitor job performance, the motion carried unanimously.

DISCUSSION ITEMS:

GFOA- 101st Annual Conference –
June 10-13, 2007

Mr. Bowen explained that the GFOA (Government Finance Officers Association) 101st Annual Conference will be held on June 10th and 13th of 2007, this conference is geared towards finance officers, and did not feel it would be appropriate for any of the Board members to attend, the Board agreed.

UAA Exposure Draft –
Proposed Revisions to Section 23

Copies of the UAA Exposure Draft was forwarded to all Board members prior to this meeting for their review. Mr. Ormond questioned the Board and UACPA (Utah Association of Certified Public Accountants), if a response should be sent to this proposal. It was determined that Mr. Blackburn and Mr. Haycock will prepare a response.

Ms. Patton then, commented that she planned on administering a one-hour presentation at the March 7, 2007 Board meeting with will answer any questions or concerns the Division or Board may have at that time.

Mr. Ormond then stated that he understood the proposal to be encouraging; practice privilege, which this Board does not feel is in the best interest of this industry or state. Mr. Ormond then commented that if the Board adopted a practice privilege program the Division would have little authority to enforce it and we need to look at obtaining this authority so if an individual or firm is found in Utah they can be fined and then a cease and desist order could be issued. Mr. Bowen then agreed with Mr. Ormond. Ms. Patton then questioned how the Division could get fine authority, and background check approval, for this profession, Mr. Ormond explained it would require a statute change.

Ms. Patton then commented that in March she would discuss the potential changes in Peer Review, Public Documents, and a new National Data Base, which is intended to help regulate Peer Review requirements.

The Board then requested for Mr. Jones to attend

the next meeting to help the Board determine what information is considered Public and what information is considered Private.

NEXT SCHEDULED MEETING:

February 7, 2007

DATE APPROVED

CHAIRPERSON, UTAH BOARD
OF ACCOUNTANCY

DATE APPROVED

BUREAU MANAGER, DIVISION OF
OCCUPATIONAL & PROFESSIONAL
LICENSING

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